

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION**

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	Civil Action No. 1:14-cv-085
)	
v.)	
)	
WARREN RUSSELL JACKSON,)	
)	
Respondent.)	

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONSES

The United States of America, on behalf of its agency, the Internal Revenue Service, by the undersigned Assistant United States Attorney, aver to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U. S. C. §§ 7402(b) and 7604(a), to judicially enforce an Internal Revenue Service summons.

2. Zaura Hampton is a duly commissioned Revenue Officer employed in the Small Business/Self Employed Division, Central Compliance Area, Internal Revenue Service, and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulation Section 301.7602-1, 26 C. F. R. § 301.7602-1.

3. The respondent, Warren Russell Jackson, resides at 4208 Plainville Road, Cincinnati, Ohio 45227-3247, within the jurisdiction of this court.

4. Revenue Officer Zaura Hampton is conducting an investigation into unfiled Form 941 tax returns of Warren Russell Jackson for the taxable periods ending September 30, 2012, December 31, 2012, March 31, 2013, June 30, 2013; unfiled Form 940 tax returns for the taxable period ending December 31, 2012; collection of Form 941 liability for the quarterly periods ending December 31, 2010, June 30, 2011, September 30, 2011, December 31, 2011, March 31, 2012, and June 30, 2012; and collection of Form 940 liability for the period ending December 31, 2011, as set forth in the Declaration of Revenue Officer Zaura Hampton.

5. The respondent, Warren Russell Jackson, is in possession and control of testimony books, records, papers, and other data which are relevant to the above-described investigation.

6. On June 11, 2013, two Internal Revenue Service summonses were issued by Revenue Officer Zaura Hampton, directing the respondent, Warren Russell Jackson, to appear before Revenue Officer Zaura Hampton on July 15, 2013 at 9:00 a.m. to testify. Attested copies of the summonses were left at the last and usual place of abode of Warren Russell Jackson, by Zaura Hampton, Revenue Officer, on June 11, 2013. The summonses are attached hereto and incorporated herein as Exhibits A and B.

7. On July 15, 2013, the respondent, Warren Russell Jackson, did not appear in response to the summonses. The respondent's refusal to comply with the

summonses continues to date as set forth in the Declaration of Revenue Officer Zaura Hampton, attached hereto and incorporated herein as Exhibit C.

8. The books, papers, records, or other data sought by the summonses are not already in possession of the Internal Revenue Service.

9. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

10. It is necessary to obtain the testimony and examine the books, papers, records, or other data sought by the summonses in order to properly investigate the unfiled Form 941 tax returns of Warren Russell Jackson for the taxable periods ending September 30, 2012, December 31, 2012, March 31, 2013, June 30, 2013; unfiled Form 940 tax returns for the taxable period ending December 31, 2012; collection of Form 941 liability for the quarterly periods ending December 31, 2010, June 30, 2011, September 30, 2011, December 31, 2011, March 31, 2012, and June 30, 2012; and collection of Form 940 liability for the period ending December 31, 2011, as is evidenced by the Declaration of Zaura Hampton, attached hereto and incorporated herein as part of this petition.

WHEREFORE, the petitioner respectfully prays:

1. That the Court issue an order directing the respondent, Warren Russell Jackson, to show cause, if any, why the respondent should not comply with and obey the aforementioned summonses and each and every requirement thereof.

2. That the Court enter an order directing the respondent, Warren Russell Jackson, to obey the aforementioned summonses and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summonses before Revenue Officer Zaura Hampton, or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Zaura Hampton, or any other proper officer or employee of the Internal Revenue Service.
3. That the United States recover its costs in maintaining this action.
4. That the Court grant such other and further relief as is just and proper.

Respectfully submitted,

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